

Attorney Docket No. 021932-000002

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of Robert C. Slane)

Application No. 09/453,364)

Filed: December 1, 1999)

Title: Establishing and Managing Grantor
Retained Annuity Trusts Funded By
Non Qualified Stock Options)

Group Art Unit: 3627

Examiner: Andrew J. Fischer

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Commissioner for Patents and Trademarks
Washington, D.C. 20231

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JUL 18 2002

RESPONSE TO RESTRICTION REQUIREMENT

GROUP 3600

Sir:

In a Restriction Requirement under 35 U.S.C. 121 dated July 2, 2002, the Examiner indicated that the present application includes claims to the following inventions:

- I. Claims 1-25, drawn to a method, and
- II. Claims 26-35, drawn to a memory storage medium.

In response to the restriction requirement, the Applicant elects to initially pursue and have examined a *method for minimizing transfer tax liability of a grantor for the transfer of the value of nonqualified stock options to a family member grantee* on which claims 1-25 read (Group I).

Respectfully submitted,

Robert C. Slane

Date: July 18, 2002By: Matthew W. Witsil

Matthew W. Witsil

Registration No. 47,183

Moore & Van Allen
200 West Main Street, Suite 800
Durham, NC 27705
Telephone: (919) 286-8000
Facsimile: (919) 286-8199